

Internal Revenue Service  
**memorandum**

date: JUN 14 1991

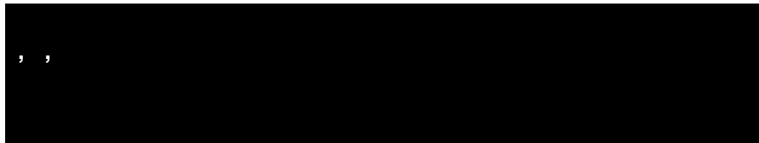
to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-776-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] became a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED], the date on which it began operations and as of which it first compensated employees. It should file a Form CT-1 for [REDACTED] and Forms 941-E should be filed for the appropriate periods of [REDACTED].

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:  
Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

008967

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

MAY 02 1991

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow  
Deputy General Counsel

Enclosure

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**Employer Status Determination Rationale**

operates rail lines formerly owned by and has ancillary trackage rights over connecting lines for a total of miles. The lines acquired from are as follows: (1) the between milepost feet, near and milepost feet, at ; (2) the between the connection with the at milepost feet, at or near , and milepost feet, at or near ; (3) that segment of the between the connection with the at milepost , at or near , and milepost feet, at or near ; and (4) that segment of the between milepost feet, near and milepost feet, at or near .

The lines over which acquired ancillary trackage rights are: (1) between milepost feet, at or near and milepost feet, near ; and (2) between milepost feet, near and s milepost feet, at .

Authority for the acquisition and operation of the above-referenced lines is found in ICC Finance Docket No. , decided .

In a letter dated , Accountant for , indicated that operations began and that employees were first compensated from that date. interchanges with the ; and .

Based upon the information set forth above, it is determined that and became a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective , the date on which it began operations and as of which it first compensated employees.